



# भारत का राजपत्र

## The Gazette of India

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No. 10]

NEW DELHI, MONDAY, MARCH 19, 1990/PHALGUNA 28, 1911

इस भाग में भिन्न पृष्ठ संख्या दो जाती हैं जिससे कि यह अलग संख्याएँ रुप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation

### MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 19th March, 1990/Phalguna 28, 1911 (Saka)

### THE PUNJAB MOTOR SPIRIT (TAXATION OF SALES) AMENDMENT ACT, 1990

No. 2 OF 1990

Enacted by the President in the Forty-first Year of the  
Republic of India.

An Act further to amend the Punjab Motor Spirit (Taxation of  
Sales) Act, 1939.

In exercise of the powers conferred by section 3 of the Punjab State  
Legislature (Delegation of Powers) Act, 1987, the President is pleased to  
enact as follows:—

1. (1) This Act may be called the Punjab Motor Spirit (Taxation of Sales) Amendment Act, 1990.

(2) It shall come into force at once.

2. In the Punjab Motor Spirit (Taxation of Sales) Act, 1939, in section 3, in sub-section (1), in clause (b), for the words "six paise in a rupee",  
the words "seven paise in a rupee" shall be substituted.

Short  
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Amend-  
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1 of 1989

R. VENKATARAMAN,  
President.

V. S. RAMA DEVI,  
Secy. to the Govt. of India.

*Reasons for the enactment*

The Bill seeks to amend the Punjab Motor Spirit (Taxation of Sales) Act, 1939 (Punjab Act 1 of 1939), so as to raise the rate of sales tax on motor spirit other than diesel oil from 6 paise in a rupee to 7 paise in a rupee. The present rate of sales tax at 6 paise in a rupee was fixed in the year 1986. The rates of sales tax on motor spirit prevailing in the neighbouring States are as under:—

Sl. No	State	Rate
(i)	Bihar	6%
(ii)	Rajasthan	15%
(iii)	Uttar Pradesh	8%

2. Keeping in view the rates of sales tax prevailing in the neighbouring States and the need to mobilise additional resources, the State Government has proposed upward revision in the rates of sales tax on motor spirit from 6 paise to 7 paise in a rupee. No change is proposed in the rate of sales tax on diesel oil which is at present 4 paise in a rupee. The additional revenue likely to accrue to the State Government is estimated to be Rs. 1.60 crores per annum.

3. Parliament has under article 357(1)(a) of the Constitution conferred on the President the power of the Legislature of the State of Punjab to make laws *vide* the Punjab State Legislature (Delegation of Powers) Act, 1987.

4. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of the Parliament on Punjab legislation constituted under the proviso to sub-section (2) of section 3 of the Punjab State Legislature (Delegation of Powers) Act, 1987. The measure is accordingly being enacted without reference to the Consultative Committee.

R. L. MISRA,  
Secy. to the Govt. of India  
(Department of Revenue).